

School Business Alert E-News September 2006

This document contains miscellaneous information related to School Finance.

CERTIFIED ENROLLMENT

Certified Enrollment Dates Changed beginning with 2006

Certified enrollment count date is October 2, 2006. The new count date is October 1 or the first Monday following if October 1 falls on a Saturday or Sunday. In 2006, it falls on a Sunday.

Certified enrollment certification due date is October 16, 2006. The due date is October 15 or the first Monday following if October 15 falls on a Saturday or Sunday. In 2006, it falls on a Sunday.

The due date for certified enrollment amendments remains November 1, 2006.

CERTIFIED ANNUAL REPORT (CAR)

Nonfiscal CAR is in a New Location for FY06

The old application data collection called *CAR nonfiscal data* is FY05 information. That application is browse only for your historical reference. The reports that used to be under that application have been rolled into the same application as the CAR chart of accounts upload. There is only one CAR application beginning with 2006 for all districts and AEAs, called *CAR - chart of accounts*. This web based application includes (a) the chart of account upload, (b) static reports and query reports for audit under Chapter 11 of the Iowa Code and for district review, and (c) web-based forms that are partially pre-populated with district/AEA submitted data from the chart of account upload. The district/AEA will need to complete these reports for information that could not be pre-populated on its behalf. Using the dropdown menu, the district or AEA can navigate from the chart of account upload status reports to the static reports ("view reports") to the individual reports where data must be input by the district or AEA.

CAR Beginning Balances are on the Department Website

The CAR Beginning Balances for FY06 (ending balances from FY05 CAR) and FY06 categorical funding is on the web at:

<http://www.state.ia.us/educate/fis/sft/car/index.html>

CAR Due Date Delayed

The CAR, which is normally due on September 15 each year, has been delayed until October 13, 2006, in this first year of upload to give districts and AEAs an additional month to test and correct their charts of accounts.

Report for Miscellaneous Income and Expenditures, not applicable to districts that are budget basis converters under the 2006 SBRC Administrative Rules

The report related to miscellaneous income and expenditures is only applicable to districts that budgeted on the GAAP basis for the entire year. Districts that converted during 2006 under the administrative rules will not be able to use that report for 2006. After 2006, they will again be able to use the report. Converters must calculate miscellaneous income and expenditures for unspent balance purposes (only) beginning on the cash basis and ending on the GAAP basis. The departments of Education and Management will calculate these amounts for the unspent balance history report. Of course, the CAR will report revenues, expenditures, and balances on the GAAP basis as in the past and is not affected by the calculations for the unspent balance history.

UNIFORM FINANCIAL ACCOUNTING MANUAL (UFA)

Districts have asked for more definitions and guidance with account codes than is available with the quick reference list in the appendix to the UFA manual. The School Finance Team has reprinted the UFA manual, adding a new appendix that includes definitions and relevant information regarding account codes. The appendix was created from definitions that were previously in chapter 6 of the manual, from previous versions of the manual, and from Iowa Code. This is a work in progress. As team members have time to search the Catalog of Federal Domestic Assistance (CFDA), GASB, or Iowa Code, more information will be added.

CFO/BUSINESS MANAGER INFORMATION COMING SOON TO THE BOARD OFFICERS DATA COLLECTION

The School Board Officers Data Collection on the website will be expanded to include the chief financial officer/business manager of the district. Districts and AEAs will be notified when they need to complete that information on the web. Until the application is available, please send changes in business officers and changes in email addresses to Deb.Schroeder@iowa.gov